

# 2005 Executive Proposed Budget

## READER'S GUIDE

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### **Introduction**

The adopted budget document contains a wealth of information about many aspects of Waukesha County Government. To make this budget book easier to use and read, this **Reader's Guide** and the **Quick Reference Guide** on the next page have been developed. In addition, the following resources are available to the reader for locating information: **Tables of Contents, Listing of Graphs and Tables, Glossary** and **Index**. Finally, the **Transmittal Letter** and the **Budget Message** should assist the reader with understanding many of the key issues within the Waukesha County Budget.

### **Document Organization**

The County's annual budget book is divided into the following sections: Introduction, Strategic Planning and Budget Policies, Summary, Operational (divided into **functional areas**), Capital and Debt Service budgets and a Statistics and Trends Section.

The **Introduction** includes the County Demographics, an Executive's message and/or Transmittal letter.

The **Summary** includes summarizations of the Operating and Capital budgets; Budget Assumptions; Annual County budget major expenditures, revenue and tax levy highlights which affect the budget; summary of Positions Budgeted; Criteria for New Positions; County Organization Chart; Fund Descriptions; Fund Balance Projections; and Functional Area and Appropriation Unit Summaries.

The **Strategic Planning and Budget Policies** section includes the County's Mission Statement/Strategic Directives; County Planning Process; Financial Management Policies; Capital and Operating budget process; Budget Amendment process and Financial Structure of the County.

The **Operating, Capital and Debt Service budgets** are presented within the functional areas, with a summary section included at the beginning of each area. These functional areas include:

Justice and Public Safety -	Court system, correctional operations, public safety.
Health & Human Services	- Services to improve quality of life and self-sufficiency.
Parks, Envir, Educ & Land Use	- Recreational, educational, environmental and land use activities.
Public Works & Airport	- Road planning, design & maintenance, county-wide fleet maintenance, airport, mass transit, and facilities maintenance.
General Administration	- County governmental functions and administrative support.
Non-Departmental	- County-wide items not within direct control of specific agencies and End User Technology Internal service fund.
Capital Projects	- Major acquisition, construction or infrastructure improvements with long-term financing requirements.
Debt Service	- Principal and interest payments on long-term general obligation debt.

Each agency is introduced by a gold colored page. Other colored pages signify a **fund type**. Fund types are defined in the Glossary of Significant Terms and explained in the fund Structure and Fund Description pages of the Summary section. The color-coding scheme is designed as follows:

White - General & Special Revenue funds, Statistics and Trend Sections  
Ivory - Special Purpose (Capital, Debt Service & Contingency) funds  
Blue - Internal Service funds  
Peach - Enterprise funds

The agency operational budgets are intended to highlight key policy issues of the agency by presenting summarized expenditures, revenues, tax levy, budgeted positions and major programs. In addition, the budget book document explains the purpose, objectives, achievements, performance measures, Budget Highlights by Program and activity data of the agency.

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### **Agency Budget Sections**

**Agency Mission/Summary** - This section includes the mission statement, summary of the agency's expenditures, revenues and tax levy required, by fund, for prior year actual, current year adopted budget and estimated budget year and ensuing year budget request. This section includes the absolute dollar and percentage change, by appropriation unit, from the current year adopted budget to the ensuing year budget request. Also included is a budgeted position summary of all full time and part-time budgeted positions for a department and use of overtime and extra help stated in full time equivalents (FTEs).

Multi-fund agencies will also complete a Mission/Summary page summarizing information for all funds. For each separate fund, a **Fund Purpose** statement will be used in place of the mission statement on the Agency Mission/Summary page.

**Prioritized Departmental Objectives** - This section identifies the rank order of department strategic objectives anticipated to be accomplished in the ensuing budget year. Department objectives are categorized by County's four Strategic Directive as outlined in the County Mission Statement; 1-Manage with Fiscal Prudence, 2-Provide Comprehensive Customer Service, 3-Innovation and Continuous Quality Improvement and 4-Retain and Develop a High Quality Workforce.

Departmental strategic objectives are consistent with the County Strategic Directives, measurable/observable and reference the individual department strategic plans citing critical issue and goal. Objectives also include a timeframe to accomplish and are accountable to a specific division or program.

**Strategic Achievements** - This section summarizes the major strategic accomplishments of the department during the previous or current budget year.

**Current and Proposed Capital Projects** - This section provides a listing of open and planned capital projects that impact the department's operation. It includes project number, name, expected completion year, total project cost and estimated percent completed at year end. The estimated operating impact is also identified with a cross reference to the project summary information.

**Budgeted Positions Summary** - This section summarizes personnel information (detailed listing of funded position are included in the Statistics and Trend Section). This section also includes changes in the number of positions for the adopted budget to ensuing year request with an explanation of the changes.

**Appropriation Unit** - One or more expenditure accounts grouped by purpose, including as follows:

1. **Personnel Costs** - Costs of all salary and non-salary compensation incurred in accordance with County policy. Includes wages, longevity, temporary extra help and overtime compensation paid to county employees. This also includes compensation for sick leave, holiday, vacation and education leaves. Major employee benefits include County pension and social security contributions, health, life and disability insurance.
2. **Operating Expenses** - Costs of all utilities, supplies, travel, and tuition expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.
3. **Interdepartmental Charges** - Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).
4. **Fixed Assets/Improvements** - Costs of all equipment items (more than \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment items, and major grounds and building maintenance projects, but excludes capital projects as defined by County Code and indicated below.

**Programs** - In this section, a program is defined as a major activity or expenditure area that a department budgets and accounts for in its operations. This section identifies performance measures, prior year actual, current year adopted budget, current year estimate, ensuing year budget request and the change in budgeted dollars from current to ensuing year by program. Program budget highlights include major expenditure and revenue changes, along with budget year program changes, initiatives and key agency budget issues specific to the ensuing budget year, new position and significant position changes are also described.

The **Statistics/Trends** section includes general County data such as population and equalized value; five to ten year data trends of expenditures, revenues and debt service; and comparative property tax rates.